



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4918

by Rep. Brent Hassert

SYNOPSIS AS INTRODUCED:

35 ILCS 200/4-35 new
35 ILCS 200/14-20
35 ILCS 200/16-57 new
30 ILCS 805/8.32 new

Amends the Property Tax Code. In counties with 75,000 or more inhabitants, requires the chief county assessment official to publish on the county's Internet website the property data for each parcel of property in the county. Requires that certificates of error be issued if an owner fails to file an application for any homestead exemption under Article 15 during any of the 3 previous assessment years and he or she qualifies for the exemption. Requires assessors to submit discovery to taxpayers at least 10 days before a hearing with a board of review. Amends the State Mandates Act to require implementation without reimbursement.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 14-20 and by adding Sections 4-35 and 16-57 as follows:

6 (35 ILCS 200/4-35 new)

7 Sec. 4-35. Information on Internet website. In counties
8 with 75,000 or more inhabitants, the chief county assessment
9 official shall publish on the county's Internet website the
10 property data for each parcel of property in the county. For
11 each parcel, the website shall include, but not be limited to,
12 the following:

13 (1) the common street address;

14 (2) the property index number;

15 (3) the characteristics of the property, including the
16 total square footage of the property, the age of the
17 property, a description of any structures, including
18 square footage, on the property, the above-ground livable
19 square footage of the property, and a description of the
20 use of the property;

21 (4) a photograph of the property;

22 (5) the fair cash value of the property;

23 (6) the unequalized assessed value of the property;

1 (7) each equalization factor that applies to the
2 property; and

3 (8) an explanation of the appeals process.

4 (35 ILCS 200/14-20)

5 Sec. 14-20. Certificate of error; counties of less than
6 3,000,000. In any county with less than 3,000,000 inhabitants,
7 if, at any time before judgment or order of sale is entered in
8 any proceeding to collect or to enjoin the collection of taxes
9 based upon any assessment of any property, the chief county
10 assessment officer discovers an error or mistake in the
11 assessment (other than errors of judgment as to the valuation
12 of the property), he or she shall issue to the person
13 erroneously assessed a certificate setting forth the nature of
14 the error and the cause or causes of the error. In any county
15 with less than 3,000,000 inhabitants, if an owner fails to file
16 an application for any homestead exemption under Article 15 ~~the~~
17 ~~Senior Citizens Assessment Freeze Homestead Exemption provided~~
18 ~~in Section 15-172~~ during any of the 3 previous assessment years
19 ~~year~~ and qualifies for the exemption, the Chief County
20 Assessment Officer pursuant to this Section, or the Board of
21 Review pursuant to Section 16-75, shall issue a certificate of
22 error setting forth the correct taxable valuation of the
23 property. The certificate, when properly endorsed by the
24 majority of the board of review, showing their concurrence, and
25 not otherwise, may be used in evidence in any court of

1 competent jurisdiction, and when so introduced in evidence,
2 shall become a part of the court record and shall not be
3 removed from the files except on an order of the court.

4 (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

5 (35 ILCS 200/16-57 new)

6 Sec. 16-57. Discovery. At least 10 days before a scheduled
7 hearing before the county board of review on a residential
8 appeal, the assessor or chief county assessment officer must
9 provide a copy of all evidence to be submitted by the assessing
10 official at the hearing, including listings of comparable
11 properties with their common street address. If this material
12 is not provided to the taxpayer, the appeal defaults to the
13 taxpayer with a valuation established solely by the board of
14 review's consideration of the taxpayer's evidence.

15 Section 90. The State Mandates Act is amended by adding
16 Section 8.32 as follows:

17 (30 ILCS 805/8.32 new)

18 Sec. 8.32. Exempt mandate. Notwithstanding Sections 6 and 8
19 of this Act, no reimbursement by the State is required for the
20 implementation of any mandate created by this amendatory Act of
21 the 95th General Assembly.